DEMANDS FOR GRANTS—(*contd.*)

DEMAND X—GENERAL ADMINISTRATION—ACCOUNT OFFICE—Rs. '98 LAKH.

MR. R. NILAKANTA PILLAI (*Ag. Financial Secretary to Government*): Sir, I rise to move for a grant not exceeding Rs. '98 lakh under Demand X—General Administration—Account Office.

Motion 251.

MR. G. RAMAN MENON (*Mavelikara* cum *Kartikapalli*): Sir, I beg to make the following motion :

251. To reduce the allotment of Rs. 28,148 for third class clerks by Rs. 440.

On page 61 of the budget estimate, I find a foot-note which runs as follows :—

"The provision is made for the appointment of one additional clerk on Rs. 40-70 and 3 clerks on 25-5/2-40-5/3-50, from 1-1-1102 to cope with the increasing volume of work in the Savings Bank Section."

Sir, I believe this proposed increase is one of the 108 new proposals so grandly announced by Mr. Nilakanta Pillai in his budget speech as having been examined by the Government with the help of the Finance Committee. I learn that most of these proposals are for creating additional appointments or for giving increase of pay. But I am sorry to note that the increase is not given in the lowest ranks where it is necessary. All proposals from the officials for increase of pay or higher pay in the name of efficiency need careful scrutiny. Last year, I quoted the advice and observations of Gladstone on this subject.

Now, this particular increase in the work in connection with the Savings Banks is explained in a foot-note on page 61. I find from the information supplied in the budget estimates that this increase in the staff is not quite justifiable. From page 4 of the budget estimates, I find that no increase of deposits from those in 1101 in the Savings Banks is expected in 1102. The deposits are given as Rs. 8 lakhs for both these two years. So, under the circumstances, it seems to me that a better explanation has to be given for justifying the sudden increase of 4 clerks in the Savings Banks Section proposed to be made now. Savings Bank work is, I believe, mainly done in the Savings Banks and not in the Account Office. In the latter office, a general ledger of the depositors and their deposits and withdrawals will have to be maintained and calculations of interests for the different Savings Banks accounts will have to be made and communicated to the different Savings Banks. I do not know whether there is much other work to speak of to be done in the Account and Audit Office in this connection. I wish to know whether the work was not done satisfactorily with the existing staff in 1101 and whether there are arrears for 1101 or the previous years. It seems to me that all expenditure for additional staff should, as far as possible, be postponed until sufficient arrangements and funds are provided for ameliorating the condition of the people and a living wage is given to those in lowest rungs of the official ladder such as peons, Primary School

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[Mr. G. Raman Menon.]

teachers, Accountants, etc. Irrigation and drainage channels and cart roads have to be urgently provided for in country parts for lessening the poverty and sufferings of the common people. I wish that the routine writing work in the Government offices may be arranged to be decreased so as to make it possible to do with a smaller number of clerks and officers than at present. It seems to be admitted on all hands that the total expenditure for the pay of Government servants in Travancore is rather disproportionate. So, the Government should try to decrease it. But the tendency appears to be just in the contrary direction. The expenditure for 1100 was only about Rs. 200 lakhs and that for 1101 shows a slight decrease. But suddenly, in 1102, the expenditure is proposed to be raised to about Rs. 208 lakhs.

MR. C. P. TARAKAN (*Kunnatnad*): I rise to a point of order. Is it relevant to discuss a general question of policy under a motion proposing a specific cut?

MR. KAYYALAM PARAMESVARAN PILLAI (*Additional Head Sirkar Vakil*): The policy in relation to the particular budget head might be discussed if it is a token motion.

PRESIDENT: If the policy could be brought under the particular head of the budget under discussion, then it is relevant.

MR. G. RAMAN MENON (*Mavelikara* cum *Kartikapalli*): Much of the increase is for creating new appointments or for increasing the pay of Government servants other than those who urgently stand in need of such increase. So, it seems to me that the Government and this House should look into this matter and try to minimise the sudden increase as far as possible. It is for the purpose of trying to apply this principle in detail that I have brought this motion. I request the Government to reconsider whether this particular provision for additional expenditure for the Savings Bank Section cannot be omitted or at least decreased to some extent. With these words, I place the motion for the acceptance of the House.

MR. R. NILAKANTA PILLAI (*Ag. Financial Secretary to Government*): There has ever been a steady increase in the volume of Savings Bank work in the Account Office. The number of current accounts rose from 7,641 in 1088 to 17,649 in 1092, while the number of Pass Books received for closing rose from 777 to 1,074 during the same period. The original staff was therefore strengthened by the addition of two clerks from 1093. Thus, at the beginning of 1093, the number of clerks in the Savings Bank section stood at five.

During the nine years from 1093, the volume of Savings Bank work has further increased nearly three-fold. Several circumstances have tended to bring about this large increase. Firstly, the introduction of Savings Bank work in 42 more Anchal Offices during the period has raised the number of offices having Savings Bank transactions from 75 in 1093 to 113 in 1101. Secondly, the Savings Bank has become more popular owing to the raising of the rate of interest from 3½ to more than

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4 per cent. Thirdly, the facilities afforded by the revision of the Savings Bank rules and the removal of the restrictions regarding withdrawal in the case of Public Accounts have tended to increase the number of transactions considerably. Further, with the introduction of the Fixed Deposit system in 1099, the money that till then remained under personal deposit accounts at the Treasuries in the names of Devaswoms and Municipalities was freely transferred to Fixed Deposits at the Savings Bank carrying 4 per cent. interest. The steady expansion of co-operative movement in every part of the State has also contributed to increase in the volume of Savings Bank transactions by the opening of public accounts for co-operative societies.

The result of all these has been an increase in the number of Savings Bank accounts in the Treasuries and Anchal Offices from 17,649 in 1092 to nearly 47,000 towards the close of the current year. The Savings Bank balance stood at Rs. 21 lakhs at the close of 1092 and is expected to stand at Rs. 53 lakhs at the close of the current year.

The facts and figures furnished above clearly show that the work of each Savings Bank auditor in the Account Office has increased three-fold between the years 1092 and 1101 and it is certain that from year to year there will be still further increase in the volume of work. But the staff sanctioned for the work remains the same as it was in 1093. The inevitable result is that the work in the Savings Bank Section of the office is always increasingly in arrears.

MR. G. RAMAN MENON (*Mavelikara* cum *Kartikapalli*) : May I know the number of clerks in that Section at present?

MR. R. NILAKANTA PILLAI (*Ag. Financial Secretary to Government*) : There are five clerks.

In the above circumstances, it is imperative that the staff should be strengthened by the addition of at least 4 clerks to cope with the steadily increasing work. As the Savings Bank affords a safe investment for the depositor, it is absolutely necessary that every facility should be afforded in the matter of closing the accounts, renewing the dead accounts and opening the new accounts. Even after the proposed strengthening of the staff, the average would still work at 5,770 accounts for each clerk as against 3,915 in 1093.

My friend, Mr. G. Raman Menon will see from page 7 of the budget under 'liabilities' that the Savings Bank deposits at the beginning of 1101, amounted to Rs. 45,88,800, while, at the end of the year, it is expected to be Rs. 53,88,800 and at the end of 1102, it is estimated that it will go up to Rs. 61,88,800. Again, if the member will kindly refer to page 182 of the budget estimates, he will find that during the current year it is estimated that there would be receipts to the extent of Rs. 43,65,000 under "Savings Banks" and an expenditure of Rs. 35,65,000 under the same head. Only the net balances are shown in page 5 .Next year, the volume of transactions is expected to increase. From the foregoing, it will be seen that the work in the office has increased considerably and that it is likely to increase in future also. Therefore, the staff applied for is absolutely necessary.

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MR. G. PARAMESVARAN PILLAI (*Neyyattinkara*): I am one of those who would ordinarily discountenance any proposal to enhance the cost of the administration on account of the increase in the establishment. But the proposition cannot be accepted in all cases. We should not discountenance the increase of the staff in this particular case. Reference was made by Mr. G. Raman Menon to the Finance Committee having considered the several proposals. True, these proposals came up before the Finance Committee. We scrutinised the figures and we were satisfied that the staff asked for is not too much. That was the reason why we approved that proposal. I may also say that in regard to the Savings Bank accounts, it is absolutely essential that the necessary staff should be maintained.

MR. K. C. MAMMEN MAPPILLAI (*Commerce and Industry, North*): Sir, the Account Office is one of the few departments where, I think, every one of the clerks is having very heavy work and it would be highly injudicious if this Council refuses the necessary addition to the staff in regard to such offices. The proper discharge of the functions of the various departments depends to a very large extent on the satisfactory administration of the accounts department. It will be a suicidal policy if we stint the absolutely necessary and indispensable minimum of the staff of the Account Office. Therefore, I strongly oppose the motion of Mr. Raman Menon.

MR. G. RAMAN MENON (*Mavelikara* cum *Kartikapalli*): In view of the explanation given by the Account Officer, especially the fact that from the year 1093 there has not been any increase in the number of clerks in this Section of the Account Office while the work in this Section has increased considerably, I beg leave to withdraw the motion.

The motion was, by leave of the House, withdrawn.

Motions 252 to 254.

The following motions were not moved :—

MR. G. RAMAN MENON :

252. To reduce the allotment of Rs. 30,140 for Lower Grade clerks by Rs. 825.

MR. T. J. MATTHEW :

253. To reduce the total allotment of Rs. '98 lakh under Demand X by Re. 1.

MR. TARIATU KUNJITOMMAN :

254. To reduce the total allotment of Rs. '98 lakh under Demand X by Rs. 5.

Motion 255.

MR. G. RAMAN MENON (*Mavelikara* cum *Kartikapalli*): Sir, I beg to move the following motion :—

255. To reduce the total allotment of Rs. '98 lakh under Demand X by Rs. 10.

The object of this motion is merely a financial one. I wish to point out the desirability of ascertaining from time to time the actual values of the important assets of the State such as the Kodayar works and the railway lines. Such important works have cost the taxpayer very large sums of money and it will be desirable to know from time to

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time whether the money spent has appreciated or depreciated in value. It may be said that such valuations will have to be made in regard to other works, such as the Vanchiyur School, which have also cost large sums of money. But I consider that works like the Kodayar project and the railway lines are much more important.

MR. R. NILAKANTA PILLAI (*Ag. Financial Secretary to Government*): Is it necessary according to the member to value all the *puduval* lands?

MR. G. RAMAN MENON (*Mavelikara* cum *Kartikapalli*): That is not necessary, because there is not much difficulty in the valuation of *puduval* lands. But in the case of works which are subject to depreciation, I think it is desirable to know from time to time whether they have depreciated or appreciated in value. I find that the Kodayar project and the railway lines have also been included in the assets of the Government. One of the assets of the Government is the Government of India securities. The depreciation in regard to these Government of India securities is indicated in the Administration Report. Therefore, if such a thing is practicable, I think it will be desirable to have such a valuation done in the case of important works such as the Kodayar project and the railway lines. I have noticed while travelling that the rails in the Quilon-Trivandrum section of the railway are very flimsy in comparison with the rails on the other section. I should like to know the cause of it. I should like to be put in possession of such facts. I heard from some of my friends that we have nothing to do with railways since they are being worked by the South Indian Railway Company. But we have spent large sums of money on our railways and so, I think we have a right to demand some accounts and to know from time to time the condition of such works. It is for pressing upon the attention of the Government this matter that I have brought forward this motion.

MR. R. NILAKANTA PILLAI (*Ag. Financial Secretary to Government*): Sir, Mr. Raman Menon wants that the Kodayar Project works should be valued from time to time and that the money that we have spent on the Kodayar Project should be included in our booked 'assets and liabilities' statement on page 7 of the budget. I doubt whether the Account Office has anything to do directly in connection with the valuation of the Kodayar Project. I have not got the necessary technical staff. If at all, I can depute one of the Assistant Account Officers, but I doubt whether he would be able to do any substantial work in that direction.

MR. G. RAMAN MENON (*Mavelikara* cum *Kartikapalli*): Cannot the Chief Engineer be asked to do it?

MR. R. NILAKANTA PILLAI (*Ag. Financial Secretary to Government*): Yes; and I think the motion should have been legitimately brought under P. W. D.

MR. P. K. NARAYANA PILLAI (*Amba'apuzha*): Cannot the Account Officer write to the Government requiring the Chief Engineer to go and value the Kodayar Project year after year?

MR. R. NILAKANTA PILLAI (*Ag. Financial Secretary to Government*): The Kodayar Project works are under the administrative control of the Chief Engineer who is inspecting the same now and

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then. The works are being maintained in an efficient condition and are serving the purpose for which they are constructed. I do not clearly understand what the member means by *valuing* the Kodayar Project every year. The expenditure on Kodayar Project works is being met out of the general revenues of the State year after year just like any other work executed by the Public Works Department and capital and revenue accounts are maintained for the same. If it is found on a re-valuation that the Kodayar Project works are not worth Rs. 80 lakhs which at present represents more or less the booked expenditure, that information is not going to help us materially from an account point of view. The same would be the case if the value of the Kodayar Project works has appreciated.

MR. G. RAMAN MENON (*Mavelikara* cum *Kartikapalli*): That information will give the taxpayer some satisfaction.

MR. R. NILAKANTA PILLAI (*Ag. Financial Secretary to Government*): Yes.

MR. K. C. MAMMEN MAPPILLAI (*Commerce and Industry, North*): Will it not give the taxpayer room for serious anxiety if it is found on valuation that it has depreciated?

MR. R. NILAKANTA PILLAI (*Ag. Financial Secretary to Government*): Yes. I am only stating that no alteration need be made in the booked assets and liabilities statement shown in the budget estimates. Further, a special staff may have to be appointed for the purpose of re-valuation. After all, the Kodayar Project works are not an easily saleable asset. As already stated, the expenditure on Kodayar Project works has all along been treated just like any other expenditure on public works. The items of assets and liabilities included in the booked assets and liabilities statement represent only the items easily realisable. Granting that I am prepared to accept the proposition of Mr. Raman Menon that the capital expenditure already incurred on the Kodayar Project Works could be included for the first time in the current year's assets and liabilities, it would eventually mean that the current year's surplus should be increased by about Rs. 80 lakhs over and above the budgetted surplus of Rs. 17½ lakhs. If we add on to this the value of the railway line from Quilon to Trivandrum, the current year's surplus would have to be raised to Rs. 1,50,00,000. The accounts up to the end of last year have been closed and no alteration is now possible with respect to closed accounts. I doubt whether much useful purpose would be served by increasing our assets, since that increase must necessarily react on the Government account included in the liability statement. Further, Project Works though important, are not, as already stated, easily saleable. As these works have been treated in the past just like any other expenditure on public works so far as financing is concerned, it might be argued whether it may not be necessary to value the Vanchiyur School building, Kottar High School buildings, and the several trunk roads opened from time to time. Carrying the

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argument a step further, it might also be contended that the value of *puduval* lands might also be included in our assets. In any circumstance, the inflation of our assets appears to be undesirable as the existing assets generally consist of items easily saleable or realisable.

MR. G. RAMAN MENON (*Mavelikara* cum *Kartikapalli*): It is not for the purpose of selling that I have brought the suggestion. It is for the purpose of knowing how much these have depreciated or appreciated in value.

MR. K. I. JOSEPH (*Minachil* cum *Devicolam*): If this motion does not come under Account Office, may I know why this should be discussed further?

MR. R. NILAKANTA PILLAI (*Ag. Financial Secretary to Government*): He has not withdrawn the motion.

MR. K. I. JOSEPH (*Minachil* cum *Devicolam*): I am asking the President.

PRESIDENT: It does come under Account Office, because the Account Officer is the man with whom Government have entrusted the keeping of accounts and if, the Kodayar Project has a money value, then it will be the duty of the Account Officer to book that money value.

MR. R. NILAKANTA PILLAI (*Ag. Financial Secretary to Government*): Anyhow, Mr. Raman Menon's proposition appears to be unworkable.

MR. P. K. NARAYANA PILLAI (*Ambalapuzha*): If it is possible to estimate the Kodyar Project, may I know whether there is not a possibility of valuing the other rivers in the State?

MR. R. NILAKANTA PILLAI (*Ag. Financial Secretary to Government*): I think it is better to ask Mr. Raman Menon when he rises to reply. Anyhow, I am not for revaluing the Kodayar Project Works. So the question does not arise.

MR. K. MADHAVAN PILLAI (*Trivandrum* cum *Neduvangad*): Has Mr. Raman Menon's suggestion any value in keeping correct accounts of the State?

MR. R. NILAKANTA PILLAI (*Ag. Financial Secretary to Government*): Capital and Revenue accounts are now maintained for the Project Works and the Project Works are maintained in an efficient condition out of funds provided under working expenses. Any appreciation or depreciation in value can have no direct bearing on accounts.

MR. N. KUMARAN (*Nominated*): Money spent for the Kodayar Works is shown as one of the assets whereas money spent for roads and buildings does not find a place in the assets. How does the Account Officer account for this difference?

MR. R. NILAKANTA PILLAI (*Ag. Financial Secretary to Government*): On an examination of the Appropriation Report, the member will find Assets No. 1 and Assets No. 2. Assets No. 1 are the real booked assets. They have got a realisable money value. So far as Assets No. 2 are concerned, I may say that they are shown in the Appropriation Report just to enable the Council to have a general idea of the booked and unbooked assets.

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MR. N. KUMARAN (*Nominated*): Is it only for the satisfaction of the Council?

MR. R. NILAKANTA PILLAI (*Ag. Financial Secretary to Government*): It is really for their information since the items under Assets No. 2 are not easily realisable.

MR. N. KUMARAN (*Nominated*): Therefore it does not represent the real state of affairs?

MR. R. NILAKANTA PILLAI (*Ag. Financial Secretary to Government*): It represents the real state of affairs in that the Appropriation Report deals with both booked (easily realisable) and unbooked (not easily realisable) assets, while the assets shown in the budget estimates represent only the booked ones. As I have already stated, no useful purpose would be served by writing back the accounts of previous years and showing inflated assets.

MR. K. GEORGE (*Chief Secretary to Government*): I wish to speak a few words on this subject. It seems to me that Mr. Raman Menon's difficulty is that capital items depreciate in value and he apparently wants to know whether we take account of that. Perhaps that is his difficulty. If so, I can explain. No doubt, if the Kodayar Project had been constructed from loan funds, it would have been treated as capital expenditure not charged to revenue. That is to say, it would have been treated as an investment which would yield a return. In that sense, it has a certain value and that value will, no doubt, depreciate. What ordinarily happens in such concerns is that a certain percentage is deducted from the capital value annually on account of depreciation, not in the financial account, but in the accounts kept *pro forma* for that work. For instance, in an industrial concern, the proprietors of that concern keep accounts to show how far their assets depreciate. That is made on a percentage basis, but, in actually taking stock, they value according to market rates or according to cost price whichever is less. This is necessary for calculating profit and loss. In the case of the Kodayar Project, we can fix a percentage for depreciation and reduce its asset value. But it serves no purpose. What we do is, to the extent that the assets depreciate we spend money on renewal and keep up the assets. The original value is thus maintained always as far as possible. The assets which have depreciated are thus restored by renewals and that is what is done in a case like this. It is impossible to value such projects. We cannot value channels or the contents of the channels, but we can estimate the depreciation and, to make up for that depreciation, we can renew every year to the extent of the depreciation as far as possible.

MR. K. I. JOSEPH (*Minachil* cum *Devicolam*): May I know whether it is not possible to calculate its economic value?

MR. K. GEORGE (*Chief Secretary to Government*): Economic value consists in the value of the water and I cannot say if water can be valued.

MR. K. I. JOSEPH (*Minachil* cum *Devicolam*): The economic value is determined by its utility.

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MR. K. GEORGE (*Chief Secretary to Government*): That has no money value. The value to the country is not the money value, but it is a value which accrues to the cultivators in larger production and to the country in getting more supplies.

MR. K. I. JOSEPH (*Minachil* cum *Devicolam*): May I know whether it is not possible to calculate the economic value in money?

MR. K. GEORGE (*Chief Secretary to Government*): The advantages cannot all be expressed in money value.

MR. K. I. JOSEPH (*Minachil* cum *Devicolam*): My question is whether it is not possible to calculate the economic value in money?

MR. K. GEORGE (*Chief Secretary to Government*): I would like to understand from the member what he means by economic value.

MR. K. I. JOSEPH (*Minachil* cum *Devicolam*): The actual utility or benefit derived by the cultivators.

MR. K. GEORGE (*Chief Secretary to Government*): The utility is not always convertible into money value. Nor can the prosperity of the people be expressed in terms of money. But if the member merely means how far the production has risen, no doubt, it can be said. If he wants to know the production before and after the introduction of the project, of course, it is possible.

MR. K. I. JOSEPH (*Minachil* cum *Devicolam*): Is it not advisable to have such calculations made, so that we may know our position before we spend further?

MR. K. GEORGE (*Chief Secretary to Government*): Yes. We know it.

MR. R. NILAKANTA PILLAI (*Ag. Financial Secretary to Government*): Is not the Kodayar water used for drinking and bathing purposes?

MR. K. GEORGE (*Chief Secretary to Government*): Yes.

MR. P. K. NARAYANA PILLAI (*Ambalapuzha*): May I know whether there was not a value fixed for the Kallar water when it was proposed to take it to the other side of the ghats?

MR. K. GEORGE (*Chief Secretary to Government*): Of course, our water has money value, but it is only when another man comes to purchase it.

MR. P. K. NARAYANA PILLAI (*Ambalapuzha*): Cannot the waters of Kodayar or any other river be so calculated?

MR. K. GEORGE (*Chief Secretary to Government*): We are not selling the water.

MR. P. K. NARAYANA PILLAI (*Ambalapuzha*): May I know, if it is not possible?

MR. K. GEORGE (*Chief Secretary to Government*): When a thing lies in my hand, its value in terms of money cannot be estimated. Only when it has a demand from another has it a money value.

I hope this will satisfy Mr. Raman Menon. In this connection, a word about our railway will not be out of place. He mentioned the

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[Mr. K. George.]

fact that, on the Quilon-Trivandrum railway, the rails are more flimsy than on the other Section. That was because, when the estimate was sanctioned, it was thought that a lower weight of rails than that used for the Shencottah-Quilon railway would be enough for the purpose. So rails of lower weight were used. As regards the valuing of railway lines, that also is not a feasible proposition. What is done as I said in regard to the expenditure on Kodayar Project is to have a sort of depreciation account. Recently, the Government of India have decided that there should be a depreciation fund opened for railways to be used for the purpose of renewals. So, our railway would come under the general railway system and there will be a depreciation fund for it from which renewals will be met. I suppose the member understands now why there is no need for our valuation of the railways.

MR. G. RAMAN MENON (*Mavelikara* cum *Kartikapalli*): What is the interest realised upon the sum invested in the Kodayar Project?

MR. K. GEORGE (*Chief Secretary to Government*): It is published every year in the statistical tables.

MR. G. RAMAN MENON (*Mavelikara* cum *Kartikapalli*): Under the circumstances explained, I beg leave to withdraw the motion.

The motion was, by leave of the House, withdrawn.

The question that the sum of Rs. ·98 lakh be granted under Demand X—General Administration—Account Office, was then put to the vote of the House and carried.

The grant was made.

DEMAND XI.—ADMINISTRATION OF JUSTICE—JUDICIAL DEPARTMENT—7·08 LAKHS.

MR. KAYYALAM PARAMESVARAN PILLAI (*Additional Head Sirkar Vakil*): Sir, I move for a grant not exceeding Rs. 7·08 lakhs under Demand XI—Administration of Justice,—Judicial Department and Additional Head Sirkar Vakil's Office.

16 A—ADMINISTRATION OF JUSTICE—HIGH COURT.

Motion 256.

MR. K. MADHAVAN PILLAI (*Trivandrum* cum *Neduvangad*): Sir, I beg to move the following motion:—

256. To reduce the allotment of Rs. 44,552 for Establishment by Rs. 100.

Sir, I had expressly put down that the object of the motion was to find out the nature of the work assigned to the Deputy Registrar, High Court. It is the general opinion that the Salaries Committee had recommended the abolition of the post of the Deputy Registrar in the High Court. The post was continued in spite of the recommendation. A vacancy had recently arisen and it is said that the Chief Justice made a recommendation that the vacancy should not be filled up for some

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